

## **EXHIBIT A**

**Von:** Kathryn Dearle [mailto:[Kathryn.Dearle@crsblaw.com](mailto:Kathryn.Dearle@crsblaw.com)]  
**Gesendet:** Montag, 4. Mai 2015 20:03  
**An:** 'edgar.h.paltzer@paltzer.ch'  
**Betreff:** Charles Russell Speechlys drinks reception - Zurich

Dear Edgar,

Thank you for accepting the invitation to our drinks reception in Zurich tomorrow evening.

Unfortunately, due a conflict of interest with some other attendees we feel that on this occasion it would not be appropriate for you to attend.

I do hope you will accept my apologies.

With kind regards,  
Kathryn

Kathryn Dearle | Business Development Executive  
for and on behalf of Charles Russell Speechlys LLP

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## **EXHIBIT B**

**EDGAR H. PALTZER**

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

Zurich, March 12, 2018

**Acceptance of Responsibility and Apology by Edgar H. Paltzer**

Your Honor

In this letter I respectfully ask the Court for leniency and I apologize profoundly for my conduct.

I assisted US taxpayers in not reporting their non-US accounts to the IRS thereby violating US law. I admit to the conduct comprising the offense and to any additional relevant conduct for which I am accountable. I fully accept my responsibility for my conduct.

I am also aware of the seriousness of the offense and regret very much what I have done.

I was not aware that I was of interest and being investigated by US authorities. When I was indicted in April 2013, I immediately decided to take responsibility. I engaged an attorney and instructed that attorney to advise the US attorney that I was willing to come to the US, to plead guilty and to fully cooperate with the investigation without seeking or obtaining beforehand from the Court any orders regarding bail.

I have assisted the US authorities to the largest extent possible in their investigation for almost five years. I did whatever helped to correct the situation. I hope that this cooperation might be accepted as a form of redress of the harm done.

I have tried to terminate and withdraw from the criminal conduct by recommending clients to make a voluntary disclosure. I failed completing this effort. I do not want to pass on the blame for this failure to others. I am responsible for this.

It is in the hands of the Court to consider and take into account my plea for leniency.

I am truly sorry for the aggravation and detriment which I caused to everyone involved. I can assure you that I will not commit any future offences and will be rigorous in observing the laws. I intend to set an example in my community for others in this respect.

Respectfully and faithfully,



Edgar H. Paltzer

## **EXHIBIT C**

*Gabriele M. Paltzer-Lang*

The Hon. Jed S. Rakoff  
Senior Judge  
U.S. District Court of the Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

**LETTER OF SUPPORT**

Your Honor

Since more than 30 years I am the wife of Edgar H. Paltzer. Every day I am thankful and happy to be his spouse and feel a constant joy of sharing my life with him. While writing this letter it is the moment to dig deeper and analyze what is the reason for our happy marriage?

The main cause is: We are both carried by our deep love. Our love leads us through shiny and rainy days. I am honored to express in the following lines Edgar's part for our successful years together.

Edgar is honest and trustworthy. He has a constant positive attitude towards himself, myself and all others surrounding him. Also in difficult situations, he sees the positive first and stays calm, careful and thoughtful. He is always sensitive and open for other people's perspectives, listens to them, and is also willing to change his mind in favor of the better argument. He is never unforgiving and can after a healthy discussion close the book.

Edgar is a great supporter for other humans meaning myself, our children, friends and professionals. If he is asked for his advice, opinion and support no step is too big for him to help and care and this twenty four hours. He never thinks of himself first. He rather thinks of the person who is in trouble.

Edgar always takes responsibility and is courageous. I will never forget the 2<sup>nd</sup> May 2013 when he told his legal counsel - and I supported it strongly - that he is going to the US to plead guilty. I did not know if and when he is coming back to our family but one thing I knew for sure, his positive character is on his side and our strong love will carry us through all these very difficult times.

Edgar believes in justice, fairness and the good and very much loves his work as a lawyer. That he once could be himself on the other side, he never expected but without any complaints and bitterness he does accept his destiny. I wish for him to be able to fulfill his passion to serve his clients for many more years.

It was very hard for me to see how bad and unfair Edgar was treated by business partners and so called friends. Everyone knew about his indictment because his name was suddenly all over in the Swiss press and many journalists already convicted him. Over night his status changed from a private individual to a public figure. For many days I couldn't read any newspapers and online comments. So I was scared what comes next.

As Edgar was taken away his office keys from his former law firm he was obliged to rent an office space. As soon as a landlord realized that Edgar would be the future tenant he did not want to rent it to him. This was very hurtful for me.

For a long time I was anxious when the mail man rang the doorbell. Letters from one bank to the other came and cancelled Edgar's bank accounts some of them also my account. The mortgage on our home was suddenly canceled from a bank and it was very difficult to find another bank who accepted me as new client. No bank in Switzerland wants to have Edgar as a client anymore.

More than three years after the indictment from one day to the other without any warning American Express cancelled Edgar's credit card. This because a Swiss bank, where Edgar was at that time even no more a client, told them to do so. The reason for this action is until now unclear.

As another example, Edgar was many years in a company from a so called old friend on the Board of Directors. The company had nothing to do with the US. Immediately after the indictment he was asked to step down. Or so called friends were bad mouthing to authorities in Switzerland without any reasons, which Edgar easily could prove. Business partners and so called friends did not directly address a conversation with Edgar. Behind his back they organized that he was kicked out of many professional associations for which he did so much work and helped grow them.

Friends or so called friends didn't invite us anymore. They changed the street side when they saw us. The unexpected change from friend to enemy and from business partner to unwanted individual was hard to realize and digest. Not only for Edgar but also very much for myself.

All this happened in Switzerland and stands in a big contrary to the USA. US officials and authorities, to whom I am so grateful, treated Edgar over so many years always fair and correct. I pray day and night that the matter comes to a good end.

Yours very truly,

*Gabriele M. Paltzer-Lang*  
Gabriele M. Paltzer-Lang

Zurich, 29<sup>th</sup> of January 2018

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12 March 2018

To:  
The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

**RE: Edgar H. Paltzer – Letter of Support**

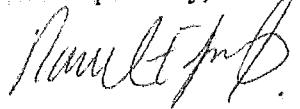
Your Honor,

My father is a wonderful and caring man who has been there for me no matter what. All these years he has guided me with his wisdom through a variety of situations.

I sincerely hope that you will be lenient with him.

I am grateful that you have taken the time to read my letter.

Yours respectfully,



Raoul-Edgar Paltzer

12 March 2018

**To:**

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

**RE: Edgar H. Paltzer – Letter of Support**

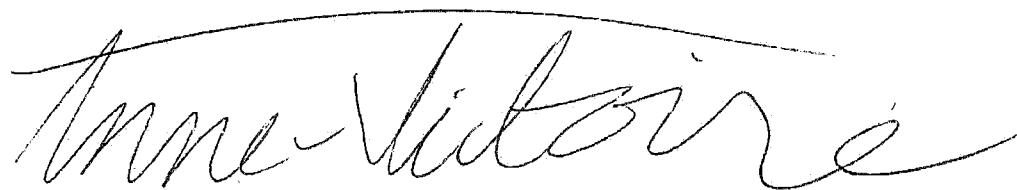
Your Honor,

My father is a wonderful and caring man who has been there for me no matter what. All these years he has guided me with his wisdom through a variety of situations.

I sincerely hope that you will be lenient with him.

I am grateful that you have taken the time to read my letter.

Yours respectfully,

A handwritten signature in black ink, appearing to read "Anne Vitone". The signature is fluid and cursive, with a large, sweeping initial 'A'.

13 March 2018

**To:**

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

**RE: Edgar H. Paltzer – Letter of Support**

Your Honor,

My father is a wonderful and caring man who has been my support no matter what. All these years he has guided me with his wisdom and taught me empathy through a variety of situations. His benevolence is timeless.

I sincerely hope that you will be lenient with him.

I am grateful that you have taken the time to read my letter.

Yours respectfully,

Marie-Alix Paltzer



## **EXHIBIT D**

Osler, Hoskin & Harcourt LLP  
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New York, New York U.S.A. 10018  
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David R. Hardy  
Direct Dial: (212) 991-2563  
dhardy@osler.com

January 22, 2018

Honorable Jed S. Rakoff  
Senior Judge U.S. District Court  
of the Southern District of New York  
Daniel Patrick Moynihan  
United States Court House  
500 Pearl Street  
New York, New York 10007-1312

**Re: Edgar Paltzer, Character Assessment**

Dear Judge Rakoff,

This letter is provided in support of Edgar H. Paltzer's character for purposes of the upcoming sentencing hearing regarding his 2013 Plea Agreement.

I personally have practiced corporate tax law in New York since 1975, for the last 10 years as partner at Osler, Hoskin & Harcourt LLP. Commencing in 2002, I became actively involved in the Tax Section of the International Bar Association ultimately becoming its co-chair for the years 2006 and 2007. In my capacity as co-chair, as well as prior capacity as program chair, I work actively and regularly with Edgar Paltzer, then co-chair of the Individual Tax Committee of the International Bar Association with whom we produced joint programs and held joint annual officers retreat. Throughout that period, Edgar was one of the group members whom I most looked forward to seeing. Edgar was always willing to contribute his efforts to projects we worked on, but was always quick to share praise and appreciation for the efforts of others.

Among the many interactions I shared with Edgar was one regarding his relationship with a fellow Swiss citizen, Dr. Beat Richner. During our IBA Tax Section Officers Retreat in Siem Reap in Cambodia, Edgar arranged for us to visit Dr. Richner's malaria clinic established there under the Kantha Bopha Foundation. Dr. Richner was the pediatrician who had delivered Edgar's own children in Switzerland. Dr. Richner conducted a wonderful tour of his malaria clinic with a most enlightening discussion of Cambodian history and corruption inserting itself even into the dispensing of essential medical treatment to this impoverished nation.

Honorable Jed S. Rakoff  
January 22, 2018  
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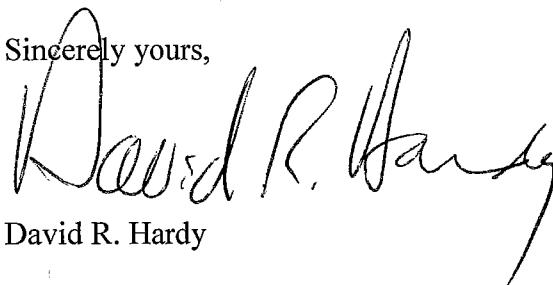
OSLER

Dr. Richner was concerned that the work his foundation was performing in Cambodia was resting disproportionately on the generosity his Swiss contributors. Edgar, consistent with his personality, was quick to lead a group of Europeans and North American lawyers who sought to establish a multi-national foundation to broaden the base of support for Dr. Richner's important work. Edgar spent considerable time on this project taking away from his client practices as well as his own family. While the complexity of multi-lateral contribution and foundation rules ultimately became more complex than our group was able to overcome, Edgar's generous guidance and effort in the process confirm to me his awareness of and support for these important humanitarian causes.

Needless to say, I was very surprised to learn of Edgar's difficulties regarding work for U.S. client and their U.S. income tax compliances responsibilities. In discussing these matters directly with Edgar, he consistently acknowledged his actions, his intention to assist the United States authorities in their prosecutorial goals and his acceptance of his personal responsibility.

I understand that the Court will now consider the appropriate penalties for Edgar's past action. In that process it will take into account his acceptance of the prior plea agreement, his ongoing contributions to the investigation efforts, and Edgar's undertakings for correct actions in the continuation of his own professional life. I write this letter in support of leniency in his sentencing because I believe Edgar's past action with his many friends and colleagues demonstrate his sincerity as a person including in respect of the undertaking he has made to the U.S. government in such agreement. Sentencing Edgar to serve time in jail would not further his own rehabilitation and would deprive society of Edgar's continuing contributions. I would be pleased to provide further information if that would be helpful in the deliberations.

Sincerely yours,



David R. Hardy

cc: Thomas W. Ostrander  
Dwayne Morris, LLP  
30 South 17<sup>th</sup> Street  
Philadelphia, PA 19103-4196

**Yves Kugelmann**

Nadelberg 33, 4051 Basel, Switzerland

Phone +41 61 263 30 30

yves.kugelmann@magnet.ch

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312  
USA

Basel, 25 January 2018

Your Honor:

In 2006, I got to know Edgar Paltzer and the Paltzer family. Before, I had worked with his wife Gabriella for two years in a Zurich University foundation, which empirically researches the quality of the Swiss media in the form of a yearbook – I am a journalist and publisher myself and act voluntarily in various Swiss foundations with a focus on sciences, education and civil society. Gabriella contributed to discussions on contents and also successfully generated financing, while her husband counseled the foundation pro bono in law aspects. In the years to follow, we met regularly in Switzerland and abroad for private encounters and, most of all, to pursue interesting discussions. As well and repeatedly this included the three children of the family, with whom I developed a very personal relationship over the years when we gathered for an annual dinner at the Paltzer residence or during encounters while vacationing, and since a few years the meanwhile traditional New Year's eves we have spent together in France.

When in April 2013 in a Swiss news item I read the name of Edgar Paltzer connected to the accusations being the base of the ongoing U.S. procedure, him and I met the following day to have an extensive talk in a Zurich hotel. As to the matter itself, Edgar Paltzer was calm, confronted the questions, analyzed sharply, but at the same time he was uneasy because he strongly worried for his family. Right from the beginning he said that he would confront any law procedure and face any reproaches. Since then, we have spoken time and again about the ongoing procedure. As a journalist, I have been interested in the matter, however without any intention to ever write about it. As a friend, I have been impressed by the analytical power and the rationality with which Edgar Paltzer has dealt with the cause, by his prudent and patient attitude, his openness and transparency. He has never tried to convert friends to his column, but has discussed facts and circumstances. During all this time, a very specific personal respect developed for a man who meets a judiciary reproach upright and with integrity, and who would almost stoically endure a campaign, which in this situation was led by third parties.

During the whole period full of tension, Edgar Paltzer never ever has asked for help or possibly even mandates while building up his new law office, or for something else that would have been more than

commonly spent time, talks, and simple normality in an abnormal situation. He tried to be open towards his family, to give his children the routine of everyday life, in the way the family had so impressively set all of us an example before the challenging accusation hit them. Edgar Paltzer also never tried to hide from Zurich society, albeit being brutally locked out from his law firm by his partners and experiencing throughout until today a great amount of hypocrisy and ostracism, but approached people and public with the kind of integrity that had always been an important part of his personality.

When in April 2013, in order to sort the weight of the reproaches, I asked Edgar Paltzer what sentence he might face, he said: prison. When I further asked whether he now would so to say hide away within Switzerland and stop traveling, he said without any reluctance: «No. I will travel to the USA and confront the accusations in a fair legal procedure. I will go to prison if the judge so decides. But I will not be on the run for the rest of my life. I accept responsibility and am willing to accept a sentence at the same time.» From day one, Edgar Paltzer has openly confronted the reproaches, and in order to protect his family even has accepted a jail sentence.

Also from day one, Edgar Paltzer has regretted not to have counseled clients even more carefully and urged them to clear positions that would be judged differently outside of Switzerland. In good faith he stuck to his clients in an act of the solidarity that marks his character, and did not put his own protection ahead of it all. In hindsight, he obviously has regretted not to have acted more offensive in this regard, and not to have actively discontinued mandates if need be.

Who voluntarily confronts justice right from day one, cooperates right from the beginning, even leaves the protection of his own area of jurisdiction, is not a public danger but the strong spine of a nation of law because he accepts the rules of the game even when they threaten to turn against him. He accepts that there is another norm of law. This means that he respects and will continue to respect the rule of law, and that no jail sentence is required to remind him. In addition, having seen what he has gone through, especially here in Switzerland, he has undoubtedly received more «punishment» than any prison sentence could accomplish.

As an independent journalist and publisher, one often makes the experience that friends request loyalty, and that everything be subordinated to existing friendship. Very rarely a friend in contrast offers the opportunity to get an own idea unconnected to the value of friendship. Edgar Paltzer and his wife Gabriella always have maintained an open house and dialogue, have linked people and topics without prerequisites. In this openness, Edgar Paltzer during the last most burdensome years never has claimed a false loyalty but just the free opinion making – without any attempt of exertion of influence. This hardly ever happens, and it calls for respect in appreciation of a friendship that is not an insurance policy for bad times but an honest relationship in mutual freedom.

Edgar Paltzer has confronted the reproaches in openness and acknowledgement. I do hope that this honesty will help to soon close the legal procedure.

Thank you very much, your Honor, to have taken your time for reading of these lines.

Respectfully yours,

  
Yves Kugelmann



Washington, DC  
◊  
New York, NY  
◊  
New Haven, CT  
◊  
Chicago, IL

January 26, 2018

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

Re: Edgar H. Paltzer (the "Defendant")

Dear Judge Rakoff:

I have known Edgar H. Paltzer, the Defendant, for more than a decade. We first met when he was a chair of the Individual Tax and Private Client Committee of the International Bar Association. I joined the committee, later became an officer and have recently finished my term as chair. Over the years of our acquaintance, we became friends too. I have met his wife on many occasions but have not yet had the pleasure of meeting his children. I have great respect for Edgar.

I understand the trouble Edgar is in. I was surprised when I first heard about his guilty plea, as throughout our acquaintance he has advised attorneys to act within the law, and not to take aggressive positions. On speaking to him afterwards, he made it clear to me that he had taken actions which he knew (or should have known) were illegal under U.S. law, and that he accepts full responsibility for having done so. Despite this, I continue to have great respect for him. I am convinced that his actions do not represent his true character, and that he will, if permitted, be a good example for our profession. If he is permitted to continue to practice, I hope to be able to refer him work.

Edgar is a warm and generous individual, who never hesitates to give significant amounts of his time and attention to help other professionals develop their careers and evolve their understanding of how to represent clients and to uphold the ethical standards by which we are governed. I have always known Edgar to be honest and to have great personal integrity. On the personal front, Edgar and his wife are devoted to their friends and family, and are delightful, interesting individuals with a broad range of interests. It has always been clear, too, that Edgar's family is a loving and stable one.

KOZUSKO HARRIS VETTER WAREH DUNCAN LLP

575 Madison Avenue, Suite 704, New York, NY 10022 Tel. 212.980.0010 Fax 212.751.0084 [www.kozlaw.com](http://www.kozlaw.com)



January 26, 2017  
Page 2

I fully believe that Edgar knows he has broken U.S. law, that is why he chose to plead guilty rather than contest the charges. I know that he both desires to make amends and to move on with his life. I do not think society would benefit from sending Edgar to jail; indeed, I feel that a prison sentence would be detrimental to all concerned. If he is not in jail, Edgar would be able to act as an advocate, to constantly explain to other professionals what he did wrong, and encourage others to advise their clients well but within the ambit of the law (and I feel he would do so).

Respectfully yours,



Rashad Wareh

# Katten

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JOSHUA S. RUBENSTEIN  
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January 29, 2018

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

Re: Edgar Paltzer

Dear Judge Rakoff:

I chair the Trusts & Estates and Private Client practices at Katten Muchin Rosenman, and I write this letter on behalf of Edgar Paltzer. I have been practicing for thirty-eight years and I have known Edgar for more than a dozen years.

Edgar and I have collaborated on various international bar and educational activities, including being founding members of the International Wealth Advisors Forum, being members and officers of the International Academy of Estates and Trusts Counsel, and being members and officers of the International Bar Association. We have lectured together many times, and I have used Edgar as my local counsel on important matters involving Switzerland. Each and every time we have collaborated, Edgar's services were exemplary. While our relationship is professional, I have also met and socialized with Edgar's lovely family on several occasions over the years. I have a very high regard for them all.

I read with shock and disappointment the indictment of Edgar in 2013. I have no knowledge of the facts of the case, nor have I discussed the facts or merits of the case with Edgar. While I have no opinion as to the merits of the indictment, I can assure Your Honor that the allegations contained in the indictment are highly inconsistent with everything I ever knew about, or experienced in my dealings with, Edgar over the years. Frankly, the allegations describe someone I do not know. I have always held Edgar in the highest regard and have viewed him as someone of impeccable character. Indeed, one of the cases I referred to him involved a U.S. client with interests in a Swiss estate where possible tax evasion and non-reporting by the decedent were of crucial concern, and our client's goal was one of the strictest and most fulsome compliance possible. Edgar's help in that case was invaluable, and his conduct always met the highest ethical standards.

**Katten**  
Katten Muchin Rosenman LLP

January 29, 2018

Page 2

I assume that Edgar made a mistake, and I assume that he will regret it for the rest of his life. Edgar is infinitely talented and has much to offer, and it would be a shame for others not to be able to benefit from Edgar's wisdom and counsel. I have the utmost confidence that Edgar has and will continue to learn from his mistake, and that society is not at risk for Edgar's repeating such a mistake (whatever that might have been).

Sincerely yours,

  
Joshua S. Rubenstein  
JSR:gp

**RUBIN, WINSTON, DIERCKS, HARRIS & COOKE, L.L.P.**

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ADMITTED IN DC, NY, VA, GERMANY AND LIECHTENSTEIN

February 5, 2018

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

**Re: United States v. Edgar Paltzer,  
13 Cr. 282 (JSR)**

Dear Judge Rakoff:

I am writing this character letter in support of my friend Edgar Paltzer. I first met Edgar professionally over 10 years ago through our joint membership in the International Bar Association - Private Client Group and we have become friends since. Edgar was very generous with his time and advice regarding the needed retooling of my practice several years ago and his advice has proven invaluable to me.

I do understand that Edgar has plead guilty to a conspiracy to defraud the United States and we have discussed the matter several times to see if I could be of any help to him and his family.

Edgar is a very generous person, who is willing to help his friends and acquaintances whenever he is asked. He is always available and ready to share his experiences and give valuable advice, which I appreciated and from which I benefited greatly I have also experienced Edgar as a very warm and friendly person who clearly takes great pride and joy in his family.

Allow me to conclude by stating that I know that Edgar deeply regrets what he has done. He understands that he made some grave mistakes and did not use his best judgment. I do, however, believe that his actions were driven by his (misguided) attempt to assist his clients and not to harm the United States.

I can see no benefit for society if Edgar is send to jail. Edgar's willingness to talk about his mistakes and his regret and the consequences of his actions can be better used outside a US jail as a warning example in discussions with attorneys and other advisors to wealthy individuals helping them to avoid the pitfalls and temptations one sometimes faces when representing wealthy individuals.

Sincerely yours,



Max Riederer von Paar, Esq.

**ELLEN ROSE  
116 EAST 68<sup>TH</sup> STREET  
NEW YORK, NY 10065  
(212) 288-9649**

19 January 2018

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, NY 10007-1312

**Re: Edgar H. Paltzer**

Dear Judge Rakoff,

I am pleased to provide a letter of support for Edgar Paltzer, whom I have known since 1997. I met Edgar through the International Bar Association. Both of us attended the IBA Annual Meeting, which is held in a different city each year, as well as the IBA Wealth Transfer Practice Conference, which is held each year in London. Although we never had any business dealings together or mutual clients, I got to know Edgar as a respected member of the international private client bar. I think of Edgar as someone who is invariably warm, kind and polite.

My travels usually bring me to Zürich once a year, where I sometimes met Edgar for lunch or dinner. Over the years we became friends. Edgar and his lovely wife Gabriele kindly invited my husband and me to their home on several occasions. I attended their 50<sup>th</sup> birthday party. We also got to know Edgar's children Raoul-Edgar, now an investment banker in London; Marie-Alix, now a graduate student in Geneva; and Anne-Victoire, now a high school student in Switzerland. Edgar and Gabriele are wonderful and supportive parents to their children, visiting them often and helping them to grow into independent adults with a strong sense of responsibility. They are extremely well-mannered and invariably treat others with kindness and respect.

**Page 2**

Edgar was a leader in the International Tax and Private Client Committee of the IBA, which he chaired for several years. He was instrumental in organizing our conferences—selecting topics and inviting speakers. His leadership style was inclusive; he made everyone feel welcome.

It is distressing to think that Edgar has gotten himself into the situation in which he now finds himself. We have spoken about it. At the very beginning, I decided that we were friends and would remain friends despite this. I have tried to be supportive. However, I have not found any concrete ways to assist him, until the opportunity to write this letter.

I believe that Edgar has shown great courage in facing this situation. He is very open and honest about what occurred. He does not hesitate to express regret for his actions. I know that he is eager for closure, so that he can go on with his life.

Edgar's sentencing has remained an open question. Personally, I do not see any end that would be served by sending Edgar to jail. His personal and professional reputation have suffered greatly and I cannot imagine a bigger blow to someone who conducted his life so meticulously.

Please let me know if any additional information would be helpful.

Yours sincerely,

*Eileen Rose*

JOHANN H. WILLE

Thomas W. Ostrander, Esq.

Partner

Duane Morris LLP

30 South 17th Street

Philadelphia, PA 19103-4196

January 23, 2018

**Edgar H. Paltzer**

Dear Mr Ostrander

Upon the request of your client Edgar H. Paltzer I am enclosing our letter of support which we have written as close friends to Edgar and his family. You are authorized to file this with the Court who is handling the matter of Edgar. Any other use is subject to my prior approval.

Please let me know if you have any questions or other requirements in this matter.

Very truly yours



Johann H. Wille

Copy to : Edgar H. Paltzer

Alfred Ulrich-Strasse 8, 8702 Zollikon, Switzerland ; h.wille@bluemail.ch

JOHANN H. AND ISABELLE WILLE-VON MURALT

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

January 23, 2018

**Edgar H. Paltzer, the "Defendant"**

Your Honor,

I, Johann H. Wille, citizen and resident of Zurich, Switzerland, am writing this letter, together with my wife, Isabelle Wille-von Muralt, in support of Edgar H. Paltzer whose case is before your Court.

My wife and I have known Edgar, his wife Gabriele and their children for over twenty years. While I first met Edgar on a professional basis (at that time he worked in the same law firm as I) our relationship has developed into one of true friendship, long beyond the time when we worked together. Indeed, until today Edgar and Gabriele are among our closest friends. I would qualify our friendship with the Paltzers as one of mutual affection, sympathy, trust and respect.

We are broadly familiar with the facts and issues which are underlying the matter before you. Since the time when the US proceedings against Edgar started, Edgar and Gabriele have time and again shared with me and my wife the serious troubles, worries and anxieties which such proceedings entailed for them. Myself being a lawyer, I have, however, never advised Edgar in this or any other legal matter.

As friends we have always respected Edgar for his open and clear mind, as well as for his outstanding integrity and reliability and we were deeply impressed to see how he and Gabriele managed to weather the storm which hit them as a consequence of the proceedings in the US. When talking to us about the matter, Edgar never complained of the judicial authorities or the way in which he was treated by them. Much rather, even in the darkest of his moods, he was always accepting his share of responsibility and showed forward looking courage in his efforts to resolve the matter in a decent way.

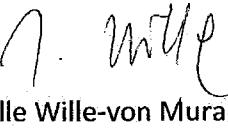
Based on our longstanding relationship with Edgar we are convinced that Edgar has learned his lesson and earns a mild punishment for his wrongdoings under US law (whatever they

are). We, therefore do not think that sending Edgar to jail or imposing any other severe hardship upon him would be required or justifiable under the circumstances as they are known to us.

Respectfully yours,



Johann H. Wille



I. WILLE  
Isabelle Wille-von Muralt

The Honorable Jed S. Rakoff

Senior Judge

U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

Zurich, le 27 janvier 2018

Votre Honneur Jed S. Rakoff,

L'amitié qui me relie, moi, Fabrice Buff, à Edgar H. Paltzer remonte au milieu des années 1970 lors de nos études à Genève, en Suisse. Lui étudiait le droit, moi la médecine.

Amis, nous avons passé beaucoup de bons moments ensemble et déjà à l'époque j'appréciais sa droiture, son honnêteté et sa fidélité. Après nos études nous avons continué à soigner cette amitié et je fus invité à son mariage avec Gabriele Lang en 1987. Par la suite nos liens amicaux se sont resserrés davantage.

Moi, Lorenza Buff, connais Edgar depuis 1989. J'ai fait sa connaissance grâce à mon mari, Fabrice.

Au même temps que Edgar j'ai rencontré sa femme Gabriele. Nous nous sommes tout de suite beaucoup appréciés et sommes très vite devenus tous les quatre des amis.

Notre famille et celle d'Edgar sont très proches. Nos enfants ont pratiquement grandi ensemble et sont liés par une grande et solide amitié qui perdure bien au-delà de leur enfance.

Moi, Lorenza, suis la marraine de leur deuxième enfant, Marie-Alix, née en mai 1993.

Notre fils Jean-Sébastien, né en 1990, a été pendant cinq ans tuteur scolaire de leur dernier enfant, Anne-Victoire, née en janvier 2002. De plus, Edgar a été d'un énorme soutien à plusieurs reprises, en particulier lors de ses candidatures pour plusieurs universités américaines dont Stanford et Harvard. Le succès de ces candidatures peut être en grande partie attribué à Edgar.

Par respect à notre ami Edgar nous n'avons pas discuté avec lui sur les raisons de son inculpation, par contre nous lui avons montré, ainsi qu'à sa femme Gabriele, notre empathie et notre soutien le plus total.

Nous sommes fermement convaincus que si notre ami a enfreint des lois USA, il ne l'a pas fait par appât de gain mais pour aider ses clients. Moi, Lorenza, peut en attester car Edgar n'est pas seulement un ami, il est également mon avocat et je connais bien sa totale disponibilité et sa grande empathie qu'il a, non seulement pour les amis, mais aussi pour ses clients.

Edgar est un homme de grande droiture et nous sommes fiers d'être ses amis. Non seulement c'est un homme honnête, c'est aussi un homme courageux qui ne fuit jamais et qui sait faire face à ses responsabilités : sa venue aux USA pour se présenter aux autorités en août 2013 en est la preuve.

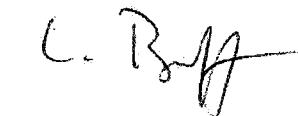
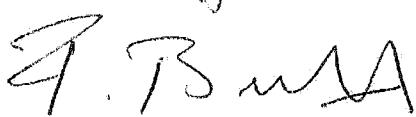
L'affection qui nous lie à lui est due en bonne partie aussi à la grande estime que nous lui portons. Edgar est un homme dont nous ne mettrons jamais en doute l'intégrité morale.

Quand on parle d'amitié on parle de loyauté et de soutien. Edgar et sa femme Gabriele, dans des moments difficiles sont toujours présents, nous savons que nous pouvons compter sur eux. Ils ne sont pas là seulement pour nous, ils le sont également pour notre famille au point que nous considérons les Paltzer comme faisant partie de celle-ci.

Votre Honneur, Vous lirez la sentence le mercredi 21 mars 2018. Nous espérons avec tout notre cœur, que notre ami Edgar sera blanchi de toute tache.

Nous Vous prions d'agréer, Votre Honneur, l'expression de nos sentiments les plus respectueux,

Fabrice Buff  
Lorenza Buff

[English translation from French original]

Zurich 27 January 2018

The Honorable Jed S. Rakoff  
Senior Judge  
U.S. District Court of Southern District of New York  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street  
New York, N.Y. 10007-1312

Your Honor Judge Jed S. Rakoff

The friendship that connects me, Fabrice Buff, with Edgar H. Paltzer dates back to the mid-1970s during our studies in Geneva, Switzerland. He studied law, I medicine.

As friends, we had a lot of good times together and already at the time I appreciated his righteousness, his honesty and his fidelity. After our studies we continued to look after this friendship and I was invited to his wedding with Gabriele Lang in 1987. After that, our friendships became closer.

I, Lorenza Buff, know Edgar since 1989. I met him thanks to my husband, Fabrice.

At the same time as Edgar I met his wife Gabriele. We immediately appreciated each other and soon became four friends.

Our family and Edgar's are very close. Our children have grown up together and are bound by a great and strong friendship that continues well beyond their childhood.

I, Lorenza, am the godmother of their second child, Marie-Alix, born in May 1993.

Our son Jean-Sébastien, born in 1990, was for five years tutor to their youngest child, Anne-Victoire, born in January 2002. In addition, Edgar has been tremendously supportive on many occasions, especially during his applications

for several American universities including Stanford and Harvard. The success of these applications can be largely attributed to Edgar.

Out of respect to our friend Edgar we did not discuss with him the reasons for his indictment, but we showed him and his wife Gabriele our empathy and our fullest support.

We are firmly convinced that if our friend has broken US laws, he has not done it out of greed but to help his clients. I, Lorenza, can attest to this because Edgar is not only a friend, he is also my lawyer and I know his total availability and empathy he has, not only for friends, but also for his clients.

Edgar is a man of great righteousness and we are proud to be his friends. Not only is he an honest man, he is also a brave man who never runs away and who knows how to face his responsibilities: his arrival in the US to report to the authorities in August 2013 is proof of this.

The affection which binds us to him is due in good part also to the great esteem which we carry to him. Edgar is a man whose moral integrity we will never question.

When we talk about friendship we talk about loyalty and support. Edgar and his wife Gabriele, in difficult times are always present; we know we can count on them. They are not only there for us, they are there for our family so much that we consider the Paltzer as part of us.

Your Honor, You will read the sentence on Wednesday, March 21, 2018. We hope with all our heart, that our friend Edgar will be whitened from all stain.

We ask you to accept, Your Honor, the expression of our most respectful sentiments,

Fabrice Buff  
Lorenza Buff